CASE NUMBER: 96 Civ. 4802 HONORABLE JUDGE

7001 JULY -5 A II: 52

Merrill Lynch Business Financial Services Inc.

VS

Arthur Kupperman, E. Ross Browne, Paulette Krelman and PGB International, LLC.

and Wachovia Securities, LLC as garnishee

ANSWER OF GARNISHEE

Wachovia Securities, LLC for its Answer of the Writ of Garnishment for the above referenced matter, here within states the following.

At the time of service of this garnishment and at all times between such service date and the date of this Answer, Wachovia Securities, LLC has located an account in the name of Paulette Krelman which is held by this debtor and has a net worth balance of zero.

Therefore, Wachovia Securities, LLC has complied with the Garnishment to the fullest extent of the law, and shall have no opinions as to the truth of the garnishment served upon it.

Dated: January 3, 2007

CARRIE B. ZEHFUSS, Esquire

Vice President

Regulatory Policy & Administrator

I hereby certify that a true and correct copy of the foregoing Answer was mailed on this _3_ day of _January___, 2007 to PLAINTIFF'S ATTORNEY.

BRESSLER, AMERY & ROSS, P.C.

CASE Z:UO
BRIAN F. AMERY*
LAWRENCE D. ROSS*
DAVID W. REGER+
RICHARD V. JONES+
MARK T. MCMENAMY+
DAVID P. SCHNEIDER+
MARK M. TALLMADGE+
EDWIN A. ZIPF+
GEORGE R. HIRSCH*
CYNTHIA J. BORRELLI DODGE*
ERIC L. CHASE*
DAVID J. LIBOWSKY*
DONALD J. LIBOWSKY*
DONALD J. CAMERSON, II+
DAVID F. BAUMAN+
DOMINICK F. EVANGELISTA*
GENEVIEVE K. LAROBARDIER*
NANCY C. MCDONALD+
LAWRENCE E. FENSTER A
SAMUEL J. THOMAS*
LINDA S. MIRSKY BRENNEMAN*
DIANA C. MANNING*
BENNETT FALK*
KEITH OLINDI
ALEX J. SABOD
FRANK J. CUCCIO*
ANDREW W. SIDMANA
RICHARD C. SZUCH+
JED L. MARCUS*

OF COUNSEL RICHARD R. SPENCER, JR.+

COUNSEL
KENNETH M. MOLTNERA
MICHAEL J. CONNOLLY+
FELICIA L. GARLAND+

BERNARD BRESSLER (1928-2005)

ATTORNEYS AT LAW

17 STATE STREET NEW YORK, NY 10004 (212) 425-9300

FAX: (212) 425-9337

www.bressler.com

NEW JERSEY OFFICE 325 COLUMBIA TURNPIKE FLORHAM PARK, NJ 07932 (973) 514-1200

FLORIDA OFFICE HUNTINGTON CENTRE II 2801 S.W. 149TH AVENUE MIRAMAR, FL 33027 (954) 499-7979

DANIEL R. KORB, JR+
RICHARD J. TEER*
MICHAEL S. RUBIN+
KRSTEN MCCAW GROSSMAN*
KAREN E. MURPHY+
MATTHEW C. PLANT*
KALMAN G. MAGYAR*
JILL E. DOKSOND

ROBIN C. STEPHANA
CHRISTIN D. JOHNSON+
STEVEN G. HEMMERTD
RONALD J. CAMPIONE*
ANGELA M. SCAFURI+
SEAN C. CALLAHAN*
DENNISE S. MULVIHILL*
COREN H. STERNO
SETH V. ALHADEFFD
JASON L. SMITH+
DAVID J. BUTLER*
BENJAMIN J. DILORENZO+
DIANA C. CAMPBELLA
DAVID G. SMITHAM*
DOUGLAS B. LIPSKY*
YOONSUN CHUNG*
NIKOLAS S. KOMYATI*
DENNISE K. KADIAN*
REGINA PEPE MARTORANA*
EDWARD D. TAN+
DIANA M. HEDRICKD
CHRISTOPHER G. MASSEY*
JACQUELYN R. TROBER
SMIT KAPADIA*
MATTHEW E. WOLPERD
RISA M. DAVID+
ANDREW M. GREENIDGED
KIRSTIN K. O'CALLAGHAN*
*ADMITTED IN NJ AND NY
*ADMITTED IN NJ

*ADMITTED IN NJ AND NY *ADMITTED IN NJ ADMITTED IN FL DADMITTED IN FL OADMITTED IN FL AND NY

WRITER'S_DIRECT INFORMATION;

LEGAL' DEPARTMENT

December 18, 2006

By Hand

Wachovia Securities Financial Network 135 Columbia Turnpike Suite 302 Florham Park, NJ 07932

Merrill Lynch Business Financial Services Inc. v. Arthur Kupperman, et al. Re:

Dear Sir or Madam:

I enclose for service upon you four Writs of Attachment and an Order to Show Cause in the above matter. The Writs attach all accounts maintained by any of the

> Arthur Kupperman E. Ross Browne Paulette Krelman PGB International, LLC

This includes, but is not limited to Account No. 03509271-5026 in the name of Arthur Kupperman and Account No. 06493526-5841 maintained by Paulette Krelman.

Case 2:06-cv-04802-DMC-MCA Document 130 Filed 01/05/07 Page 3 of 5 BRESSLER, AMERY & ROSS, P. C.

December 18, 2006 Page 2

Please adhere to the restraints imposed upon the Defendants and the accounts in issue. Please call if you have any questions.

Very truly yours,

Michael J. Connolly

BRESSLER, AMERY & ROSS, P.C.

MJC/pm Enclosure 814756_1 Page 1 of 2

George R21065CY- (GP0284) Document 130 Filed 01/05/07 Page 4 of 5 BRESSLER, AMERY & ROSS A Professional Corporation P.O. Box 1980 Morristown, New Jersey 07962 325 Columbia Turnpike Florham Park, New Jersey 07932 (973) 514-1200 Attorneys for Plaintiff

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW JERSEY

MERRILL LYNCH BUSINESS FINANCIAL SERVICES INC.,

Plaintiff.

VS.

06 Civ. 4802

ARTHUR KUPPERMAN, E. ROSS BROWNE, PAULETTE KRELMAN and PGB INTERNATIONAL, LLC,

Defendants.

WRIT OF ATTACHMENT

To United States Marshals Service For The District Of New Jersey

YOU ARE COMMANDED TO IMMEDIATELY ATTACH THE FOLLOWING:

Property of Defendant PGB International, LLC to the extent of \$4, 39,146.78 to satisfy the complaint of Plaintiff in the above-entitled action and the Order of this Court, including but not limited to Defendant PGB International, LLC's interests in the following:

50cument 21 Filed 10/16/2006 Flage 2 of 2

Case 2:06-cv-04802-DMC-MCA Document 130 Filed 01/05/07 Page 5 of 5

(1) All personal property maintained at 6 South Street, Morristown, New Jersey or 123 Madison Avenue, Madison, NJ;

- (2) Any and all bank accounts, including any maintained at JP Morgan Chase Bank; and
- (3) Any real property.

YOU ARE FURTHER COMMANDED to retain the funds and property so attached so that such funds may be subject to further proceedings in this Court.

YOU ARE FURTHER COMMANDED to make a true return of this writ showing the manner and extent of execution.

This Writ is entered by Order of the Honorable Dennis M. Cavanaugh, United States District Judge of the United States District Court for the District of New Jersey, dated October 6, 2006.

WILLIAM T. WALSH

Clerk of the Court

Charle Jandens Deputy Cherk

Dated: October 16, 2006

by

814295 1